

Amendments to the Specification:

**Beginning at page 1, line 3, please insert the following paragraph:**

**CROSS-REFERENCE TO RELATED APPLICATIONS**

This application is a divisional (and claims the benefit of priority under 35 USC 120) of U.S. Application Serial No. 09/951,384, filed September 14, 2001, now allowed, which, under 35 USC 119, claims the benefit of foreign priority applications filed in Japan on September 14, 2000 as serial numbers 2000-280864 and 2000-280902. This application claims priority to all of these applications, and all of these applications are incorporated by reference.

**Please replace the paragraph beginning at page 1, line 5 with the following amended paragraph:**

The present invention relates to a method of manufacturing a semiconductor device, and in particular, it relates to a method of manufacturing a thin, flexible (having a flexible property) semiconductor device. Further, the present invention relates to a method of reducing parasitic capacitance which is generated between wirings formed on differing layers through insulating films. Note that the term semiconductor device in this specification indicates general devices which function by utilizing semiconductor properties, and that in particular, the present invention can be suitably applied to integrated circuits using elements having SOI (silicon on insulator) structures in which a semiconductor layer is formed on an insulator, to active matrix liquid crystal display devices structured using thin film transistors (TFTs), to active matrix EL display devices, and the like. The term thin film device indicates an electronic device containing a thin film transistor (TFT) structured using a semiconductor thin film, and at least one element from ~~amount among~~ elements such as wirings, conductive layers, resistors, and capacitive elements-in this specification.